

104TH CONGRESS
1ST SESSION

H. R. 635

To amend the Internal Revenue Code of 1986 to expand the excise tax exemption for air transportation for the purpose of providing medical care.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 23, 1995

Mr. HERGER (for himself, Mr. HANCOCK, and Ms. DUNN of Washington) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand the excise tax exemption for air transportation for the purpose of providing medical care.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXPANSION OF EXCISE TAX EXEMPTION FOR**
4 **TRANSPORTATION BY AIR FOR MEDICAL**
5 **CARE.**

6 (a) IN GENERAL.—Subsection (f) of section 4261 of
7 the Internal Revenue Code of 1986 (relating to exemption
8 for certain emergency medical transportation) is amended
9 to read as follows:

1 “(f) EXEMPTION FOR MEDICAL TRANSPORTATION.—
2 No tax shall be imposed under this section or section 4271
3 on any air transportation for the purpose of providing
4 medical care if such transportation is not scheduled and
5 is not along regular routes.”

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to transportation beginning on or
8 after the date of the enactment of this Act, but shall not
9 apply to amounts paid before such date.

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